

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>ALBIA</div> <div>CITY OF ALBIA, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16206800100000</div> <div>Albia City Clerk</div> <div>120 S. "A" Street</div> <div>Albia, IA 52531</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,604,212		1,604,212	1,563,177
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,604,212		1,604,212	1,563,177
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		361,371	0	361,371	349,044
Licenses and permits		13,358	0	13,358	8,550
Use of money and property		18,423	28,593	47,016	13,900
Intergovernmental		470,168	0	470,168	665,240
Charges for fees and service		90,128	1,982,813	2,072,941	2,066,225
Special assessments		0	0	0	
Miscellaneous		144,780	95,097	239,877	29,000
Other financing sources		49,854	0	49,854	320,868
Total revenues and other sources		2,752,294	2,106,503	4,858,797	5,016,004
Expenditures and Other Financing Uses					
Public safety		689,240	0	689,240	884,046
Public works		478,168	0	478,168	522,647
Health and social services		0	0	0	
Culture and recreation		476,948	0	476,948	669,354
Community and economic development		40,509	0	40,509	28,900
General government		282,283	0	282,283	326,687
Debt service		524,833	0	524,833	525,734
Capital projects		72,247	0	72,247	45,000
Total governmental activities expenditures		2,564,228	0	2,564,228	3,002,368
Business type activities		0	2,117,622	2,117,622	375,650
Total ALL expenditures		2,564,228	2,117,622	4,681,850	3,378,018
Other financing uses, including transfers out		26,534	22,820	49,354	
Total ALL expenditures/And other financing uses		2,590,762	2,140,442	4,731,204	3,378,018
Excess revenues and other sources over (Under) Expenditures/And other financing uses		161,532	-33,939	127,593	1,637,986
Beginning fund balance July 1, 2014		4,124,090	389,303	4,513,393	
Ending fund balance June 30, 2015		4,285,622	355,364	4,640,986	1,637,986
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 3,230,000	Other long-term debt		\$ 16,078
Revenue debt		\$ 834,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 6,580,905
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Linda Heller			641	932-2129	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF ALBIA						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	762,338	327,147		514,727			1,604,212			1,604,212	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	762,338	327,147		514,727	0		1,604,212		T01	1,604,212	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	762,338	327,147		514,727	0	0	1,604,212			1,604,212	6				
7	TIF revenues							0		T01	0	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes	16,036						16,036		T15	16,036	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	4,364						4,364		T19	4,364	13				
14	Other local option taxes	340,971						340,971		T09	340,971	14				
15	TOTAL OTHER CITY TAXES	361,371	0	0	0	0	0	361,371	0		361,371	15				
16	Section B - LICENSES AND PERMITS	13,358						13,358		T29	13,358	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	3,837	10,986					14,823	1,709	U20	16,532	18				
19	Rents and royalties	3,600						3,600	26,884	U40	30,484	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	7,437	10,986	0	0	0	0	18,423	28,593		47,016	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	4,592				27,200		31,792		B89	31,792	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	4,592	0	0	0	27,200	0	31,792	0		31,792	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ALBIA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		391,607					391,607		C46	391,607	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants		3,487					3,487		C89	3,487	49				
50	Iowa Department of Transportation	13,532						13,532		C89	13,532	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	13,532	395,094	0	0	0	0	408,626	0		408,626	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	29,750						29,750			29,750	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	29,750	0	0	0	0	0	29,750	0		29,750	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	47,874	395,094	0	0	27,200	0	470,168	0		470,168	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,417,135	A91	1,417,135	73				
74	Sewer							0	492,639	A8Ø	492,639	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	16,833	A81	16,833	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	28,980						28,980		A89	28,980	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0	56,206	A89	56,206	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	130						130		A50	130	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	20,000						20,000		A03	20,000	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	40,113						40,113		A61	40,113	100
101	Animal control charges	905						905		A89	905	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	90,128	0	0	0	0	0	90,128	1,982,813		2,072,941	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	58,269	23,988			9,908		92,165		U99	92,165	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	7,568						7,568	11,965	U11	19,533	110
111	Fines	6,053						6,053		U30	6,053	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Refunds/Reimbursements	21,231	1,885		72			23,188	2,758		25,946	114
115	Concessions	13,567						13,567			13,567	115
116	Cemetery perpetual care						961	961			961	116
117	Sales tax collected							0	62,474		62,474	117
118	Customer deposits							0	17,900		17,900	118
119	Library service	1,278						1,278			1,278	119
120	TOTAL MISCELLANEOUS	107,966	25,873	0	72	9,908	961	144,780	95,097		239,877	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ALBIA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,390,472	759,100	0	514,799	37,108	961	2,702,440	2,106,503		4,808,943	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	500						500		NR	500	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	6,494	26,534		16,326			49,354			49,354	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	6,994	26,534	0	16,326	0	0	49,854	0		49,854	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,397,466	785,634	0	531,125	37,108	961	2,752,294	2,106,503		4,858,797	132				
133												133				
134	Beginning fund balance July 1, 2014	411,485	3,529,058		57,818	37,050	88,679	4,124,090	389,303		4,513,393	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,808,951	4,314,692	0	588,943	74,158	89,640	6,876,384	2,495,806		9,372,190	136				
137												137				
138												138				
139												139				
140												140				
141												141				
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157												157				
158												158				
159												159				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014					CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	435,431	171,543					606,974		E62	606,974	2
3	Purchase of land and equipment	15,466						15,466		G62	15,466	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	25,408	5,918					31,326		E24	31,326	13
14	Purchase of land and equipment	35,114						35,114		G24	35,114	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	360						360		E66	360	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	511,779	177,461	0	0	0	0	689,240			689,240	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	17,802	377,509					395,311		E44	395,311	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		54,410					54,410		E44	54,410	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		20,795					20,795		E44	20,795	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	7,652						7,652		E89	7,652	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	25,454	452,714	0	0	0	0	478,168			478,168	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF ALBIA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	84,553	35,439					119,992		E52	119,992	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	142,828	29					142,857		E61	142,857	127
128	Purchase of land and equipment	45,000						45,000		G61	45,000	128
129	Construction							0		F61	0	129
130	Recreation — Current operation		51,856					51,856		E61	51,856	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	92,021	19,732					111,753		E03	111,753	133
134	Purchase of land and equipment	5,490						5,490		G03	5,490	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	369,892	107,056	0	0	0	0	476,948			476,948	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		833					833		E89	833	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	678						678		E89	678	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction	38,998						38,998		F89	38,998	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	39,676	833	0	0	0	0	40,509			40,509	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF ALBIA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	13,620						13,620		E29	13,620	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	101,003	74,742					175,745		E23	175,745	162
163	Purchase of land and equipment	20,196						20,196		G23	20,196	163
164	Elections — Current operation	425						425		E89	425	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,198						1,198		E25	1,198	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	7,907						7,907		E31	7,907	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	63,192						63,192		E89	63,192	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	207,541	74,742	0	0	0	0	282,283			282,283	176
177	Section G — DEBT SERVICE							0			0	177
178					524,833			524,833			524,833	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	524,833	0	0	524,833			524,833	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Police vehicle					27,161		27,161			27,161	184
185	Shelter project					9,076		9,076			9,076	185
186	Street repair					36,010		36,010			36,010	186
187	Subtotal Regular Capital Projects	0	0	0	0	72,247	0	72,247			72,247	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	72,247	0	72,247			72,247	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,154,342	812,806	0	524,833	72,247	0	2,564,228			2,564,228	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF ALBIA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,287,104	E91	1,287,104	198
199	Purchase of land and equipment							2,870	G91		2,870	199
200	Construction							2,730	F91		2,730	200
201	Sewer and sewage disposal — Current operation							304,279	E80		304,279	201
202	Purchase of land and equipment								G80		0	202
203	Construction							303,933	F80		303,933	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation							14,725	E01		14,725	213
214	Purchase of land and equipment								G01		0	214
215	Construction							29,450	F01		29,450	215
216	Landfill/Garbage — Current operation							16,602	E81		16,602	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF ALBIA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation											238				
239	Purchase of land and equipment											239				
240	Construction											240				
241												241				
242	Enterprise Debt Service											242				
243	Enterprise Capital Projects											243				
244	Enterprise TIF Capital Projects											244				
245	Internal service funds — Specify											245				
246												246				
247												247				
248												248				
249												249				
250												250				
251	TOTAL BUSINESS TYPE ACTIVITIES											251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,154,342	812,806	0	524,833	72,247	0	2,564,228	2,117,622		4,681,850	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254				
255	Regular transfers out		26,534					26,534	22,820	NE	49,354	255				
256	Internal TIF loans/repayments and transfers out							0			0	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	0	26,534	0	0	0	0	26,534	22,820		49,354	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,154,342	839,340	0	524,833	72,247	0	2,590,762	2,140,442		4,731,204	259				
260												260				
261	Ending fund balance June 30, 2015:											261				
262	Governmental:											262				
263	Nonspendable						89,640	89,640			89,640	263				
264	Restricted	34,325	3,475,352		64,110	1,911		3,575,698			3,575,698	264				
265	Committed							0			0	265				
266	Assigned	81,601						81,601			81,601	266				
267	Unassigned	538,683						538,683			538,683	267				
268	Total Governmental	654,609	3,475,352	0	64,110	1,911	89,640	4,285,622			4,285,622	268				
269	Proprietary								355,364		355,364	269				
270	Total ending fund balance June 30, 2015	654,609	3,475,352	0	64,110	1,911	89,640	4,285,622	355,364		4,640,986	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,808,951	4,314,692	0	588,943	74,158	89,640	6,876,384	2,495,806		9,372,190	271				
272												272				

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ALBIA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 92,567
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,050,034

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 905,000	29U \$	39U \$ 71,000	49U \$	49U \$	49U \$ 834,000	49U \$	191 \$ 27,150
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. GO Bonds/Notes	3,675,000		445,000	3,230,000				77,732
Fire Department	19U	29U	39U	49U	49U	49U	49U	189
10. Revenue Note	33,537		33,537					1,786
Lease Purchase	19U	29U	39U	49U	49U	49U	49U	189
11.	19,799		3,721				16,078	717
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	4,633,336	0	553,258	3,230,000	0	834,000	16,078	107,385

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$
Outstanding as of JUNE 30, 2015	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	131,618,100	x .05 = \$	6,580,905

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 74,097	\$ 1,911		4,564,978	4,640,986

REMARKS

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Continued on next page

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